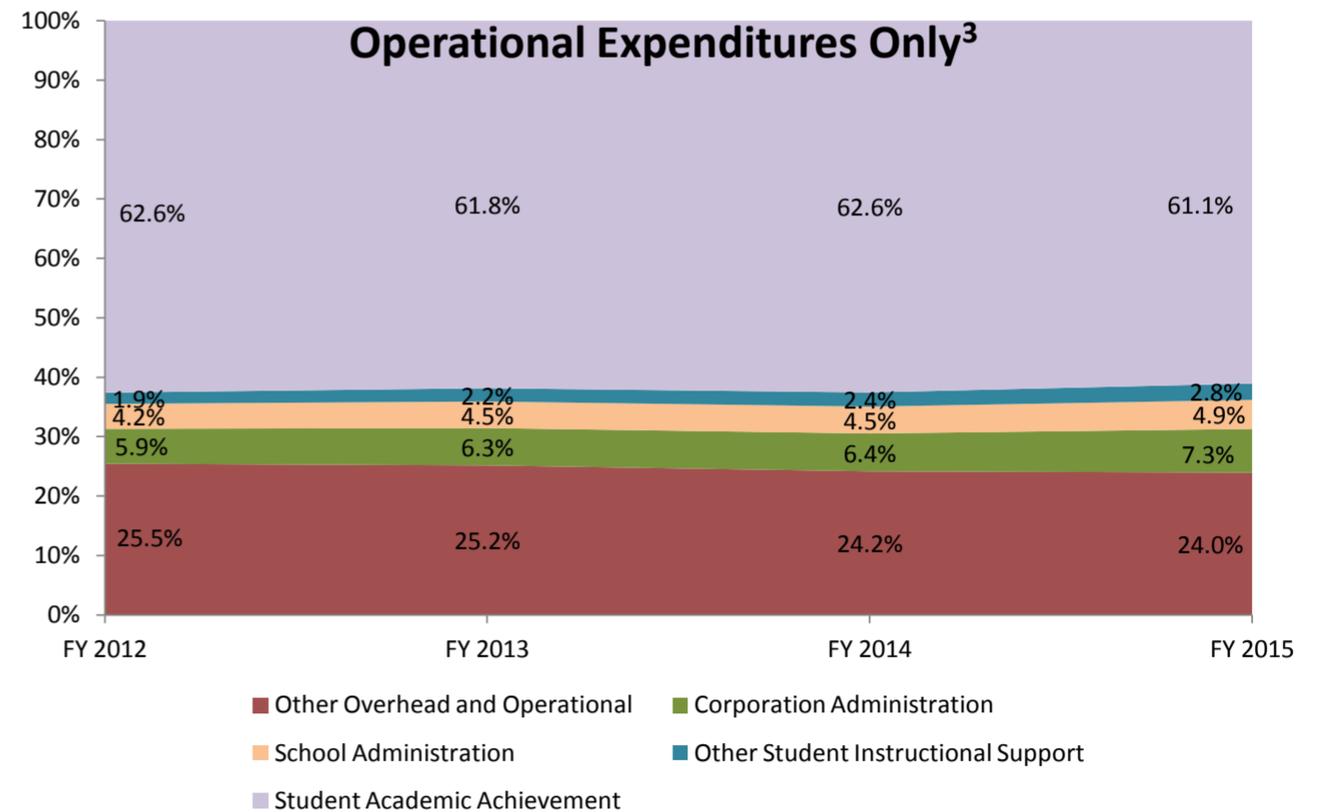
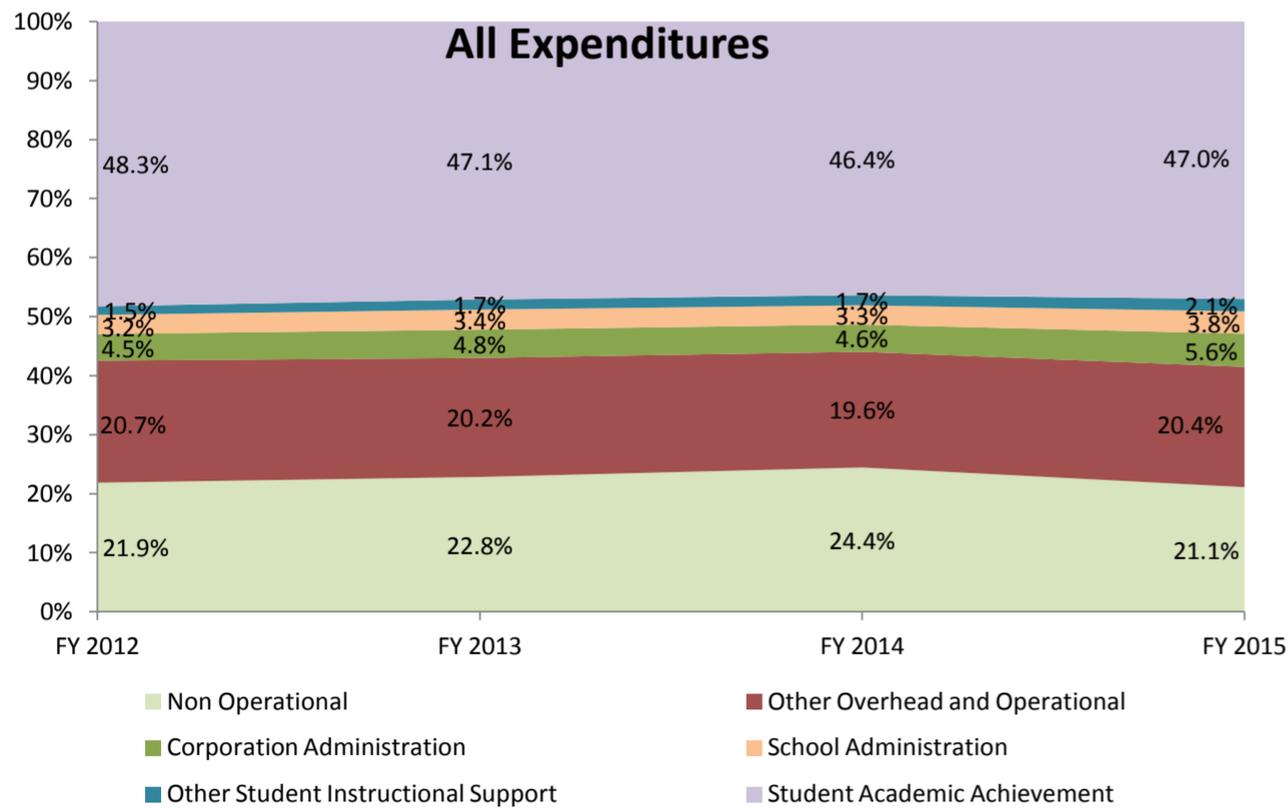


School Corporation Expenditures by Account
Biannual Financial Report Data
South Central Com School Corp (4940)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,675,637	43.9%	\$3,737,578	50.4%	\$4,167,844	48.3%	\$4,020,445	47.1%	\$4,138,146	46.4%	\$4,153,812	47.0%
Student Instructional Support	\$412,244	4.9%	\$439,385	5.9%	\$405,031	4.7%	\$435,717	5.1%	\$444,623	5.0%	\$520,838	5.9%
Total	\$4,087,881	48.8%	\$4,176,964	56.3%	\$4,572,875	52.9%	\$4,456,162	52.2%	\$4,582,769	51.3%	\$4,674,650	52.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,026,692	24.2%	\$1,905,870	25.7%	\$2,175,907	25.2%	\$2,129,815	25.0%	\$2,160,398	24.2%	\$2,296,569	26.0%
Non Operational	\$2,260,577	27.0%	\$1,335,655	18.0%	\$1,888,412	21.9%	\$1,949,012	22.8%	\$2,181,710	24.4%	\$1,865,031	21.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,287,269	51.2%	\$3,241,525	43.7%	\$4,064,319	47.1%	\$4,078,827	47.8%	\$4,342,108	48.7%	\$4,161,600	47.1%

Grand Total	\$8,375,150	\$7,418,489	\$8,637,194	\$8,534,989	\$8,924,877	\$8,836,250
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Central Com School Corp (4940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$187,103	\$210,999	NA	NA	12.8%	
11100 Regular Programs Elementary	\$1,091,748	\$1,445,389	\$1,242,301	\$1,356,764	24.3%	-6.1%	9.2%	
11300 Regular Programs High School	\$1,099,378	\$1,466,582	\$1,642,352	\$1,699,302	54.6%	15.9%	3.5%	
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$141	\$0	\$0	NA	NA	NA	
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$8,472	\$7,730	\$11,326	NA	33.7%	46.5%	
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$49,988	\$0	NA	NA	NA	
12610 Special Programs Learning Disability	\$47,406	\$15,759	\$0	\$0	NA	NA	NA	
12810 Special Programs Special Education Preschool	\$0	\$0	\$10,767	\$27,744	NA	NA	157.7%	
14100 Summer School Programs Elementary	\$4,881	\$4,385	\$0	\$0	NA	NA	NA	
14300 Summer School Programs High School	\$9,299	\$8,396	\$8,992	\$10,336	11.1%	23.1%	14.9%	
16100 Remediation Remediation Testing	\$27,053	\$11,205	\$19,900	\$17,238	-36.3%	53.8%	-13.4%	
16200 Remediation Preventive Remediation	\$8,528	\$5,281	\$8,961	\$6,373	-25.3%	20.7%	-28.9%	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$62,015	\$55,168	\$87,882	\$28,059	-54.8%	-49.1%	-68.1%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$407,575	\$342,205	\$501,417	\$472,943	16.0%	38.2%	-5.7%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$790	\$211	\$0	\$0	NA	NA	NA	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$2,173	\$498	\$170	\$0	NA	NA	NA	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$19,192	\$29,071	\$31,731	\$18,902	-1.5%	-35.0%	-40.4%	
22220 Instruction Library/Media Services - School Library	\$71,497	\$63,807	\$58,120	\$59,683	-16.5%	-6.5%	2.7%	
22230 Instruction Library/Media Services - Audiovisual	\$28,202	\$35,571	\$32,967	\$32,543	15.4%	-8.5%	-1.3%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$79,112	\$86,174	\$71,328	NA	-9.8%	-17.2%	
22360 Instruction Instruc. Related Tech. - Network Support	\$0	\$97,159	\$84,430	\$82,760	NA	-14.8%	-2.0%	
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$100,400	\$69,167	\$77,160	\$47,513	-52.7%	-31.3%	-38.4%	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$153,918	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$3,134,054	\$3,737,578	\$4,138,146	\$4,153,812	32.5%	11.1%	0.4%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$103,396	\$135,465	\$110,647	\$126,636	22.5%	-6.5%	14.5%	
21230 Students Guidance Services - Appraisal Services	\$205	\$0	\$0	\$950	362.3%	NA	NA	
21340 Students Health Services - Nurse Services	\$32,434	\$38,499	\$42,732	\$43,631	34.5%	13.3%	2.1%	
21910 Students Other Support Services Students - Service Area Direction	\$645	\$2,963	\$0	\$0	NA	NA	NA	
21990 Students Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$14,178	NA	NA	NA	
24100 School Administration Office of The Principal	\$208,304	\$261,817	\$291,245	\$335,273	61.0%	28.1%	15.1%	
24900 School Administration Other Support Services - School Admin.	\$0	\$641	\$0	\$170	NA	-73.5%	NA	
Student Instructional Support Total								
	\$344,984	\$439,385	\$444,623	\$520,838	51.0%	18.5%	17.1%	
Overhead and Operational								
23120 General Administration Board of Education - Service Area Assistants	\$67,456	\$95,130	\$112,532	\$131,034	94.3%	37.7%	16.4%	
23150 General Administration Board of Education - Legal Services	\$62,820	\$38,405	\$19,422	\$30,307	-51.8%	-21.1%	56.0%	
23160 General Administration Board of Education - Promotion Expenses	\$1,789	\$1,965	\$1,102	\$5,188	189.9%	164.0%	370.7%	
23190 General Administration Board of Education - Other Governing Body Services	\$6,414	\$6,409	\$3,924	\$4,010	-37.5%	-37.4%	2.2%	
23210 General Administration Executive Administration - Office of The Superintendent	\$155,099	\$257,114	\$260,347	\$281,149	81.3%	9.3%	8.0%	
25110 Central Services Fiscal Services - Office of The Business Manager	\$7,235	\$7,593	\$5,519	\$6,107	-15.6%	-19.6%	10.6%	
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$1,648	\$3,509	\$3,453	\$3,961	140.4%	12.9%	14.7%	
25196 Central Services Fiscal Services - Other - Cash Change	\$541	\$640	\$640	\$540	-0.2%	-15.6%	-15.6%	
25720 Central Services Personnel Services - Recruitment and Placement	\$2,721	\$0	\$0	\$0	NA	NA	NA	
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$1,482	\$3,818	\$3,205	\$4,406	197.3%	15.4%	37.4%	
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$27,237	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$527,177	\$626,485	\$580,178	\$547,064	3.8%	-12.7%	-5.7%	
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$1,717	\$4,129	\$13,449	\$33,157	1830.9%	702.9%	146.5%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$48,681	\$26,340	\$25,247	\$94,642	94.4%	259.3%	274.9%	
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,300	\$0	\$0	\$0	NA	NA	NA	

School Corporation Expenditures by Account
Biannual Financial Report Data
South Central Com School Corp (4940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26499 Category not Specified Other - 2007 Account Code	\$120,992	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$611	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$739	\$1,300	\$360	\$242	-67.2%	-81.4%	-32.8%
26700 Oper. & Maint. of Plant Serv. Insurance	\$51,771	\$40,775	\$42,248	\$41,231	-20.4%	1.1%	-2.4%
27100 Student Transportation Vehicle Operation	\$244,714	\$268,358	\$303,336	\$314,419	28.5%	17.2%	3.7%
27200 Student Transportation Monitoring Services	\$8,012	\$8,729	\$9,087	\$9,474	18.2%	8.5%	4.3%
27300 Student Transportation Vehicle Servicing and Maintenance	\$122,407	\$129,237	\$185,573	\$180,717	47.6%	39.8%	-2.6%
27400 Student Transportation Purchase of School Buses	\$111,304	\$0	\$173,658	\$177,658	59.6%	NA	2.3%
27500 Student Transportation Insurance on Buses	\$19,383	\$14,445	\$5,902	\$5,902	-69.6%	-59.1%	0.0%
27700 Student Transportation Contracted Transportation Services	\$616	\$389	\$2,854	\$128	-79.3%	-67.2%	-95.5%
27900 Student Transportation Other Student Transportation Services	\$2,208	\$1,607	\$879	\$1,532	-30.6%	-4.7%	74.3%
31100 Food Services Operations Service Area Direction	\$0	\$0	\$3,500	\$3,500	NA	NA	0.0%
31200 Food Services Operations Food Preparation and Dispensing	\$109,449	\$153,311	\$190,942	\$188,569	72.3%	23.0%	-1.2%
31300 Food Services Operations Food Delivery	\$118	\$35	\$0	\$35	-70.3%	-1.0%	NA
31400 Food Services Operations Food Purchases	\$169,150	\$215,147	\$209,100	\$198,859	17.6%	-7.6%	-4.9%
31900 Food Services Operations Other Food Services	\$1,115	\$1,000	\$3,941	\$4,890	338.5%	389.2%	24.1%
Overhead and Operational Total	\$1,848,058	\$1,905,870	\$2,160,398	\$2,296,569	24.3%	20.5%	6.3%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$0	\$1,659	NA	NA	NA
33200 Category not Specified Community Recreation	\$2,038	\$5,674	\$5,454	\$5,611	175.4%	-1.1%	2.9%
33400 Category not Specified Athletic Coaches	\$95,166	\$106,274	\$97,759	\$99,777	4.8%	-6.1%	2.1%
33990 Other Community Services Other	\$187	\$940	\$2,116	\$1,331	611.2%	41.6%	-37.1%
43000 Category not Specified Professional Services	\$10,950	\$0	\$360	\$53,217	386.0%	NA	14682.5%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$63,053	\$98,800	\$431,285	\$82,779	31.3%	-16.2%	-80.8%
45400 Building Acq., Const. and Impr. Sports Facilities	\$14,071	\$752	\$20,425	\$1,721	-87.8%	128.8%	-91.6%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$45,232	\$44,020	\$43,227	\$26,398	-41.6%	-40.0%	-38.9%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$170,756	\$154,788	\$142,025	\$176,666	3.5%	14.1%	24.4%
49000 Category not Specified Other Facilities Acq. and Construction	\$5,492	\$1,827	\$1,264	\$7,988	45.4%	337.2%	531.9%
51100 Principal on Debt Bonds	\$1,000,000	\$0	\$40,000	\$40,000	-96.0%	NA	0.0%
52100 Interest on Debt Bonds	\$26,027	\$91,197	\$51,509	\$49,148	88.8%	-46.1%	-4.6%
52200 Interest on Debt Temporary Loans	\$23,115	\$62,238	\$41,587	\$14,936	-35.4%	-76.0%	-64.1%
53100 Lease Rental Buildings-Principal	\$767,800	\$755,352	\$910,000	\$945,000	23.1%	25.1%	3.8%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$394,700	\$358,800	NA	NA	-9.1%
54200 Advancements and Obligations Common School Fund - Principal	\$17,353	\$13,694	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$100	\$100	\$0	\$0	NA	NA	NA
Non Operational Total	\$2,241,340	\$1,335,655	\$2,181,710	\$1,865,031	-16.8%	39.6%	-14.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$19,969	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$2,928	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$16,426	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$837	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$173,434	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$25,463	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$68,669	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$7,258	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$13,017	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$1,967	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$14,065	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$572	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 South Central Com School Corp (4940)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26494	NA	Group Insurance - Academic Achievement	\$252,062	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$36,424	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$78,812	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$10,440	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$83,101	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$479	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$662	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$129	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$806,713	\$0	\$0	\$0	NA	NA	NA